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a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being disposed between the source and drain regions, a channel being formed on the insular body region;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region and the body contact region; and

a source electrode connected to the body contact region, wherein the source and drain regions have a symmetrical structure.

- 19. (New) The semiconductor device of claim 18, wherein the body contact region is formed on one side of the source region.
- 20. (New) The semiconductor device of claim 18, wherein the body contact region is formed on both sides of the source region.
- 21. (New) The semiconductor device of claim 18, wherein the insulating layer is an oxide layer.
- 22. (New) The semiconductor device of claim 18, wherein the insular silicon region is a single crystal silicon layer.

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(New) The semiconductor device of claim 18, further comprising: 23 a gate insulating layer formed on the insular body region; a gate conductive layer formed on the gate insulating layer; a gate electrode electrically connected to the gate conductive layer; and

a drain electrode electrically connected to the drain region.

(New) The semiconductor device of claim 18, wherein the conductive layer is a 24. salicide layer.

- (New) The semiconductor device of claim 24, wherein the salicide layer is one of 25. a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.
- (New) The semiconductor device of claim 18, wherein the first conductivity-type 26. impurity ions are p-type and the second conductivity-type impurity ions are n-type.
- (New) The semiconductor device of claim 18, wherein the first conductivity-type 27. impurity ions are n-type and the second conductivity-type impurity ions are p-type.
  - (New) A semiconductor device having a silicon-on-insulator (SOI) 28. structure, comprising:

an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

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an insular body region formed in the insular silicon region, the insular body region being disposed between the source and drain regions, a channel being formed on the insular body region;

a gate insulating layer formed on the insular/body region;

a gate conductive layer formed on the gate insulating layer;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region and the body contact region; and

a source electrode connected to the body contact region,
wherein the body contact region is not overlapped with the gate
conductive layer.

- 29. (New) The semiconductor device of claim 28, wherein the body contact region is formed on one side of the source region.
- 30. (New) The semiconductor device of claim 28, wherein the body contact region is formed on both sides of the source region.
- 31. (New) The semiconductor device of claim 28, wherein the insulating layer is an oxide layer.
- 32. (New) The semiconductor device of claim 28, wherein the insular silicon region is a single crystal silicon layer.

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(New) The semiconductor device of claim 28, wherein the conductive layer is a 33. salicide layer.

(New) The semiconductor device of claim 33, wherein the salicide layer is one of 34. a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

(New) The semiconductor device of claim 28, wherein the first conductivity-type 35. impurity ions are p-type and the second conductivity-type impurity ions are n-type.

(New) The semiconductor device of claim 28, wherein the first conductivity-type 36. impurity ions are n-type and the second conductivity-type impurity ions are p-type.